

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

- 5 Claim 1 (previously presented) A method of double-sided etching, comprising:  
providing a wafer comprising at least a first region and at least a second region, an  
area of the first region being smaller than an area of the second region, and the  
second region being partially overlapped with the first region;  
performing a first etching process upon a first surface of the wafer to remove the  
10 wafer in the first region until a predetermined depth;  
bonding the first surface of the wafer to a carrier; and  
performing a second etching process upon a second surface of the wafer to remove a  
portion of the wafer in the second region not overlapped with the first region until  
the wafer is etched through.

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Claim 2 (original) The method of claim 1, wherein the first region and the second region  
define a micro spindle structure.

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Claim 3 (previously presented) The method of claim 1, wherein the first etching process  
comprises:

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forming a first photo resist pattern exposing the first region on the first surface of the  
wafer;  
etching the wafer not covered by the first photo resist pattern until the predetermined  
depth, the predetermined depth being larger than a sum of a deviation of the second  
etching process and a deviation of a thickness of the wafer; and  
removing the first photo resist pattern.

Claim 4 (original) The method of claim 1, wherein the first surface of the wafer is bonded

to the carrier with a bonding layer.

Claim 5 (previously presented) The method of claim 1, wherein the second etching process comprises:

- 5        forming a second photo resist pattern exposing the second region not overlapped with the first region;  
      etching through the wafer not covered by the second photo resist pattern until the bonding layer; and  
      removing the second photo resist pattern.

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Claim 6 (previously presented) The method of claim 1, further comprising performing the step of removing the bonding layer after the second etching process.

Claim 7 (currently amended) A method of forming a micro spindle, comprising:

- 15        providing a wafer comprising at least a spindle region and two through regions, the two through regions being respectively positioned on both sides of the spindle region;  
      partially removing the wafer in the spindle region from a first surface of the wafer; and  
20        removing the wafer in the two through regions from a second surface of the wafer until the wafer is removed through to the first surface, wherein the first surface of the wafer is bonded to a carrier with a bonding layer while removing the wafer in the two through regions.

- 25        Claim 8 (original) The method of claim 7, wherein the wafer in the spindle region is removed by etching.

Claim 9 (original) The method of claim 7, wherein the wafer in the two through regions

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are removed by etching.

Claim 10 (cancelled)

- 5 Claim 11 (currently amended) The method of claim ~~[[10]]~~ 7, further comprising the step of removing the bonding layer after the wafer in the two through regions is removed.